

OGDEN UT 84201-0038

In reply refer to: 0438186857
Jan. 30, 2013 LTR 4168C 0
20-5823688 000000 00
00026321
BODC: TE

STEAMBOAT TRAINING ADAPTIVE
RECREATIONAL SPORTS
% JIM SCHNEIDER
PO BOX 770208
STEAMBOAT SPR CO 80477-0208

009205

Employer Identification Number: 20-5823688
Person to Contact: Deb Bridgewater
~~Toll Free Telephone Number: 1-877-829-5500~~

Dear Taxpayer:

This is in response to your Jan. 18, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in JUNE 2007.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

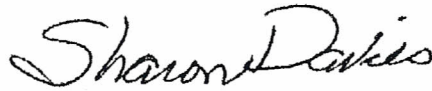
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0438186857
Jan. 30, 2013 LTR 4168C 0
20-5823688 000000 00
00026322

STEAMBOAT TRAINING ADAPTIVE
RECREATIONAL SPORTS
% JIM SCHNEIDER
PO BOX 770208
STEAMBOAT SPR CO 80477-0208

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Sharon Davies
Accounts Management I